



# THE STATE BAR OF CALIFORNIA

FINANCE

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TEL (415) 538-2200

## MEMORANDUM

**DATE:** April 28, 2010  
**TO:** Board of Governors  
**FROM:** The Office of Finance  
**SUBJECT:** 1<sup>st</sup> quarter 2010 Financial Statements – Financial Highlights

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Attached for your review are the 2010 first quarter financial statements for the State Bar of California. The statements include:

- Attachment 1 – Assets, Liabilities & Net Assets – All Funds
- Attachment 2 – Assets, Liabilities & Net Assets – General Fund
- Attachment 3 – Assets, Liabilities & Net Assets – Restricted Funds
- Attachment 4 – Revenue, Expenses and Changes in Net Assets – All Funds
- Attachment 5 – Revenue, Expenses and Changes in Net Assets – General Fund
- Attachment 6 – Revenue, Expenses and Changes in Net Assets – Restricted Funds
- Attachment 7 – Budget to Actual Comparison – General Fund
- Attachment 8 – Budget to Actual Comparison – General Fund Expenses by Function

### **Statement of Assets, Liabilities & Net Assets:**

This statement reports the Bar's assets, liabilities and net assets. For the quarter ended March 31, 2010, the Bar's total assets are \$181.7 million, liabilities are \$21.6 million and net assets are \$160.1 million. The Bar's total assets decreased by \$3.6 million compared to quarter ended March 31, 2009. The decrease is attributable to the amortization of OPEB Assets in 2009, and a decline in cash balance as a result of the late passage of the 2010 Fee Bill.

The Bar's total liabilities increased by \$4.8 million compared to first quarter ended March 31, 2009. The increase is due primarily to the increase in Client Security Fund claims liability as a result of increased claims filed related to loan modification.

The General Fund, the Bar's largest operating fund, has assets of \$56.5 million, liabilities of \$8.9 million and net assets of \$47.6 million. The General Fund's net assets decreased by \$3.1 million compared to quarter ended March 31, 2009. The decrease of net assets reflects the result of decrease in membership dues and penalties due to the delay of the membership billing cycle.

The General Fund's total liabilities decreased by \$0.7 million compared to quarter ended March 31, 2009. The decrease is due to the decline in unearned fees collected in advance as a result of the late passage of the 2010 Fee Bill.

### **Statement of Revenue, Expenses and Changes in Net Assets**

This statement reports the Bar's revenues, expenses, excess/(deficit) of revenues over expenses and changes in net assets. For the first quarter ended March 31, 2010, the Bar's total revenues (operating and non-operating) are \$89.8 million, and expenses are \$28.6 million, resulting in a surplus of \$61.2 million.

The General Fund's total operating revenue for the first quarter ended March 31, 2010 is \$54.3 million, down by \$1.7 million compared to the \$56 million as of March 2009. The decrease is due primarily to the delay of membership billing cycle. The General Fund's total operating expense for the first quarter ended March 31, 2010 is comparable to the total operating expense for the same quarter in 2009, and no significant variances are revealed.

### **Budget to Actual Comparison – General Fund**

Each quarter, a budget to actual comparison report for the General Fund is prepared. This statement is designed to provide the Board with information about how the actual performance of the General Fund's revenues and expenses compares with anticipated (budgeted) results. The report includes a quarterly budget comparison as well as year to date and prior year comparison.

For the first quarter ended March 31, 2010, the General Fund's total revenue reflects an unfavorable variance of \$4.7 million due primarily to the decrease of membership fee revenue.

Total General Fund Budget to Actual expenses through for the first quarter ended March 31, 2010 show a favorable variance of \$1.1 million, which reflects a decrease of expenses primarily in discipline functional area.

The General Fund Budget to Actual Comparison Expenses by Function report reflects the expense variance by functional area, and except for the variances explained above, no other significant variances are revealed.

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - All Funds**  
**As of March 31, 2010**

**Attachment 1**

	<b>General Fund</b>	<b>Restricted Funds</b>	<b>Fixed Asset Fund</b>	<b>YTD Total All Funds March-10</b>	<b>YTD Total All Funds March-09</b>	<b>Change</b>
<b>ASSETS</b>						
Cash	87,223,401	781,086	-	88,004,487	69,600,292	18,404,195
Accounts Receivable (net of allowances)	-	5,940,789	-	5,940,789	3,958,677	1,982,112
Interfund Receivable/Payable	(81,116,436)	81,116,436	-	-	-	-
Capital Assets (net of depreciation)	-	14,215,156	18,763,198	32,978,354	34,473,083	(1,494,729)
Investments	49,867,891	-	-	49,867,891	69,352,323	(19,484,432)
OPEB Investment	-	4,074,286	-	4,074,286	6,874,213	(2,799,927)
Other Assets	552,194	277,060	-	829,254	1,040,678	(211,424)
<b>TOTAL ASSETS</b>	<b>56,527,050</b>	<b>106,404,813</b>	<b>18,763,198</b>	<b>181,695,061</b>	<b>185,299,266</b>	<b>(3,604,205)</b>
<b>LIABILITIES AND NET ASSETS</b>						
Accounts Payable and Accrued Liabilities	8,645,172	12,221,470	-	20,866,642	15,747,432	5,119,210
Unearned Fees Collected in Advance	-	46,526	-	46,526	587,479	(540,953)
Grants Payable	-	259,944	-	259,944	6,660	253,284
Accrued Postretirement Benefits	297,294	94,505	-	391,799	408,053	(16,254)
<b>TOTAL LIABILITIES</b>	<b>8,942,466</b>	<b>12,622,445</b>	<b>-</b>	<b>21,564,911</b>	<b>16,749,624</b>	<b>4,815,287</b>
<b>NET ASSETS</b>						
Net Assets at Beginning of Year	9,017,768	70,975,132	18,943,145	98,936,045	105,233,898	(6,297,853)
Current Operating Excess/(Deficit)	38,566,816	22,868,516	(241,227)	61,194,105	63,315,744	(2,121,639)
Transfer of Fixed Assets to Fixed Assets Fund	-	(61,280)	61,280	-	-	-
<b>TOTAL NET ASSETS</b>	<b>47,584,584</b>	<b>93,782,368</b>	<b>18,763,198</b>	<b>160,130,150</b>	<b>168,549,642</b>	<b>(8,419,492)</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>56,527,050</b>	<b>106,404,813</b>	<b>18,763,198</b>	<b>181,695,061</b>	<b>185,299,266</b>	<b>(3,604,205)</b>

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - General Fund**  
**As of March 31, 2010**

**Attachment 2**

	<u>Year to Date Total March-10</u>	<u>Year to Date Total March-09</u>	<u>Change</u>
<b>ASSETS</b>			
Cash	87,223,401	69,600,242	17,623,159
Accounts Receivable (net of allowances)	-	131,302	(131,302)
Interfund Receivable/Payable	(81,116,436)	(80,203,380)	(913,056)
Investments	49,867,891	69,352,324	(19,484,433)
Other Assets	552,194	762,859	(210,665)
<b>TOTAL ASSETS</b>	<u>56,527,050</u>	<u>59,643,347</u>	<u>(3,116,297)</u>
 <b>LIABILITIES AND NET ASSETS</b>			
Accounts Payable and Accrued Liabilities	8,645,172	8,645,251	(79)
Unearned Fees Collected in Advance	-	587,479	(587,479)
Accrued Postretirement Benefits	297,294	408,053	(110,759)
<b>TOTAL LIABILITIES</b>	<u>8,942,466</u>	<u>9,640,783</u>	<u>(698,317)</u>
 <b>NET ASSETS</b>			
Net Assets at Beginning of Year	9,017,768	9,009,533	8,235
Current Operating Excess/(Deficit)	38,566,816	40,993,031	(2,426,215)
Transfer of Fixed Assets to Fixed Assets Fund	-	-	-
<b>TOTAL NET ASSETS</b>	<u>47,584,584</u>	<u>50,002,564</u>	<u>(2,417,980)</u>
 <b>TOTAL LIABILITIES &amp; NET ASSETS</b>	 <u>56,527,050</u>	 <u>59,643,347</u>	 <u>(3,116,297)</u>

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - Restricted Funds**  
**As of March 31, 2010**

**Attachment 3**  
**Page 1 of 2**

	Admissions	Annual Meeting	Benefit Reserve	Building	Building Special Assessment	Certification Activity	Client Security	Discipline	Education Foundation	Elimination of Bias	Equal Access	Grants	Info Tech Special Assess	Total A-I
<b>ASSETS</b>														
Cash	50	-	781,036	-	-	-	-	-	-	-	-	-	-	781,086
Accounts Receivable (net of allowances)	540	-	-	2,124	-	-	-	-	-	-	5,136,265	63,610	-	5,202,539
Interfund Receivable/Payable	8,223,812	359,565	4,102,693	3,193,622	3,847,920	3,192,998	17,308,308	1,147,841	(163,646)	1,743,263	(1,833,342)	98,995	3,442,404	44,664,433
Capital Assets (net of depreciation)	-	-	-	14,215,156	-	-	-	-	-	-	-	-	-	14,215,156
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB Assets	-	-	4,074,286	-	-	-	-	-	-	-	-	-	-	4,074,286
Other Assets	37,840	-	-	-	-	-	-	-	-	-	-	-	-	37,840
<b>TOTAL ASSETS</b>	<b>8,262,242</b>	<b>359,565</b>	<b>8,958,015</b>	<b>17,410,902</b>	<b>3,847,920</b>	<b>3,192,998</b>	<b>17,308,308</b>	<b>1,147,841</b>	<b>(163,646)</b>	<b>1,743,263</b>	<b>3,302,923</b>	<b>162,605</b>	<b>3,442,404</b>	<b>68,975,340</b>
<b>LIABILITIES AND NET ASSETS</b>														
Accounts Payable and Accrued Liabilities	322,425	19,049	-	60,707	-	-	10,743,746	-	-	30,440	-	-	-	11,176,367
Unearned Fees Collected in Advance	-	-	-	46,526	-	-	-	-	-	-	-	-	-	46,526
Grants Payable	-	-	-	-	-	-	-	-	-	-	235,174	-	-	235,174
Accrued Postretirement Benefits	-	-	94,505	-	-	-	-	-	-	-	-	-	-	94,505
Obligations under Debt Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>322,425</b>	<b>19,049</b>	<b>94,505</b>	<b>107,233</b>	<b>-</b>	<b>-</b>	<b>10,743,746</b>	<b>-</b>	<b>-</b>	<b>30,440</b>	<b>235,174</b>	<b>-</b>	<b>-</b>	<b>11,552,572</b>
<b>NET ASSETS</b>														
Net Assets at Beginning of Year	1,730,015	374,204	8,856,584	16,028,972	1,999,763	3,203,390	2,678,965	1,145,903	-	1,142,903	4,246,089	156,605	1,928,828	43,492,221
Current Operating Excess/(Deficit)	6,209,802	(33,688)	6,926	1,274,697	1,848,157	(10,392)	3,885,597	1,938	(163,646)	569,920	(1,178,340)	6,000	1,513,576	13,930,547
Transfer of Fixed Assets to Fixed Assets Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL NET ASSETS</b>	<b>7,939,817</b>	<b>340,516</b>	<b>8,863,510</b>	<b>17,303,669</b>	<b>3,847,920</b>	<b>3,192,998</b>	<b>6,564,562</b>	<b>1,147,841</b>	<b>(163,646)</b>	<b>1,712,823</b>	<b>3,067,749</b>	<b>162,605</b>	<b>3,442,404</b>	<b>57,422,768</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>8,262,242</b>	<b>359,565</b>	<b>8,958,015</b>	<b>17,410,902</b>	<b>3,847,920</b>	<b>3,192,998</b>	<b>17,308,308</b>	<b>1,147,841</b>	<b>(163,646)</b>	<b>1,743,263</b>	<b>3,302,923</b>	<b>162,605</b>	<b>3,442,404</b>	<b>68,975,340</b>

**The State Bar of California**  
**Statement of Assets, Liabilities and Net Assets - Restricted Funds**  
**As of March 31, 2010**

**Attachment 3**  
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	Justice Gap	Lawyers Assistance Program	Legal Education & Development	Legal Services Trust	Legal Specialization	Legislative Activities	Public Protection	Sections	Support & Administration	Technology Improvement	Total J-T	Total A-I	All Restricted Funds
<b>ASSETS</b>													
Cash	-	-	-	-	-	-	-	-	-	-	-	781,086	781,086
Accounts Receivable (net of allowances)	-	-	-	685,000	-	-	-	53,250	-	-	738,250	5,202,539	5,940,789
Interfund Receivable/Payable	723,478	2,702,987	1,248,962	9,095,113	2,324,797	1,742,217	6,425,628	10,669,534	1,368,427	150,860	36,452,003	44,664,433	81,116,436
Capital Assets (net of depreciation)	-	-	-	-	-	-	-	-	-	-	-	14,215,156	14,215,156
Investments	-	-	-	-	-	-	-	-	-	-	-	-	-
OPEB Investments	-	-	-	-	-	-	-	-	-	-	-	4,074,286	4,074,286
Other Assets	-	-	-	-	-	-	-	(15,266)	254,486	-	239,220	37,840	277,060
<b>TOTAL ASSETS</b>	<b>723,478</b>	<b>2,702,987</b>	<b>1,248,962</b>	<b>9,780,113</b>	<b>2,324,797</b>	<b>1,742,217</b>	<b>6,425,628</b>	<b>10,707,518</b>	<b>1,622,913</b>	<b>150,860</b>	<b>37,429,473</b>	<b>68,975,340</b>	<b>106,404,813</b>
<b>LIABILITIES AND NET ASSETS</b>													
Accounts Payable and Accrued Liabilities	-	54,358	6,259	59,880	16,637	32,031	-	107,946	767,992	-	1,045,103	11,176,367	12,221,470
Unearned Fees Collected in Advance	-	-	-	-	-	-	-	-	-	-	-	46,526	46,526
Grants Payable	-	-	-	24,770	-	-	-	-	-	-	24,770	235,174	259,944
Accrued Postretirement Benefits	-	-	-	-	-	-	-	-	-	-	-	94,505	94,505
Obligations under Debt Agreements	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>54,358</b>	<b>6,259</b>	<b>84,650</b>	<b>16,637</b>	<b>32,031</b>	<b>-</b>	<b>107,946</b>	<b>767,992</b>	<b>-</b>	<b>1,069,873</b>	<b>11,552,572</b>	<b>12,622,445</b>
<b>NET ASSETS</b>													
Net Assets at Beginning of Year	57,834	1,463,944	1,337,819	8,343,862	1,838,804	1,161,859	6,414,780	6,631,945	22,493	209,571	27,482,911	43,492,221	70,975,132
Current Operating Excess/(Deficit)	665,644	1,184,685	(95,116)	1,351,601	469,356	548,327	10,848	3,967,627	845,902	(10,905)	8,937,969	13,930,547	22,868,516
Transfer of Fixed Assets to Fixed Assets Fund	-	-	-	-	-	-	-	-	(13,474)	(47,806)	(61,280)	-	(61,280)
<b>TOTAL NET ASSETS</b>	<b>723,478</b>	<b>2,648,629</b>	<b>1,242,703</b>	<b>9,695,463</b>	<b>2,308,160</b>	<b>1,710,186</b>	<b>6,425,628</b>	<b>10,599,572</b>	<b>854,921</b>	<b>150,860</b>	<b>36,359,600</b>	<b>57,422,768</b>	<b>93,782,368</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>723,478</b>	<b>2,702,987</b>	<b>1,248,962</b>	<b>9,780,113</b>	<b>2,324,797</b>	<b>1,742,217</b>	<b>6,425,628</b>	<b>10,707,518</b>	<b>1,622,913</b>	<b>150,860</b>	<b>37,429,473</b>	<b>68,975,340</b>	<b>106,404,813</b>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - All Funds**  
**For the Three Months Ending March 31, 2010**

**Attachment 4**

	General Fund	Restricted Funds	Fixed Asset Fund	Interfund Elimination	Total All Funds Year to Date Mar-10	Total All Funds Year to Date Mar-09	Change	Percentage Change
<b>OPERATING REVENUES:</b>								
Membership Fees, Voluntary Contributions	53,190,386	13,583,849	-	-	66,774,235	68,717,383	(1,943,148)	-2.83%
Convention Income	-	103,025	-	-	103,025	82,159	20,866	25.40%
Law Corporation Registration Fees	410,166	-	-	-	410,166	401,047	9,119	2.27%
Continuing Legal Education Fees	133,916	90,220	-	-	224,136	380,130	(155,994)	-41.04%
Law Practices Sections Fees	-	4,438,576	-	-	4,438,576	4,600,435	(161,859)	-3.52%
Grant Revenue	-	2,435,600	-	-	2,435,600	2,387,270	48,330	2.02%
Trust Account Revenue	-	1,636,797	-	-	1,636,797	2,040,052	(403,255)	-19.77%
EAF AB 145 Filing Fee Revenue	-	1,215,169	-	-	1,215,169	1,049,453	165,716	15.79%
Examination Application Fees	-	9,817,186	-	-	9,817,186	9,266,418	550,768	5.94%
MJP Fees	319,651	-	-	-	319,651	321,116	(1,465)	-0.46%
Legal Specialization Fees	-	785,113	-	-	785,113	824,759	(39,646)	-4.81%
Seminar/Workshop Revenue	-	258,999	-	-	258,999	336,408	(77,409)	-23.01%
CalBar Journal Revenue	98,095	8,750	-	-	106,845	217,529	(110,684)	-50.88%
Other Revenue	124,167	709,231	-	-	833,398	852,604	(19,206)	-2.25%
Interfund Transfer in from General Fund	-	1,230,000	-	(1,230,000)	-	-	-	0.00%
Interfund Transaction-Revenue	35,084	32,680	-	(67,764)	-	-	-	0.00%
<b>Total Operating Revenue</b>	<b>54,311,465</b>	<b>36,345,195</b>	<b>-</b>	<b>(1,297,764)</b>	<b>89,358,896</b>	<b>91,476,763</b>	<b>(2,117,867)</b>	<b>-2.32%</b>
<b>OPERATING EXPENSES:</b>								
Discipline and Adjudication	11,996,744	-	-	-	11,996,744	11,972,011	24,733	0.21%
Grant Expenses	-	4,751,123	-	-	4,751,123	4,337,536	413,587	9.54%
Administration of Justice	161,956	-	-	-	161,956	224,209	(62,253)	-27.77%
Governance	454,495	-	-	-	454,495	1,044,538	(590,043)	-56.49%
Administration of the Profession	852,636	19,043	-	-	871,679	1,088,400	(216,721)	-19.91%
Program Development	357,299	-	-	-	357,299	347,888	9,411	2.71%
Communications	422,948	-	-	-	422,948	680,825	(257,877)	-37.88%
Examination costs and administration	-	3,891,279	-	-	3,891,279	4,324,405	(433,126)	-10.02%
Claims (net of reimbursements)	-	2,142,111	-	-	2,142,111	754,236	1,387,875	184.01%
Law Practices (Sections)	-	930,860	-	-	930,860	989,923	(59,063)	-5.97%
General and Administrative costs	-	2,070,252	241,228	-	2,311,480	2,947,926	(636,446)	-21.59%
Non Departmental	274,712	-	-	-	274,712	(59,827)	334,539	-559.18%
Interfund Transfer out to Bldg. Fund	1,230,000	-	-	(1,230,000)	-	-	-	0.00%
Interfund Transaction-Expense	35,659	32,105	-	(67,764)	-	-	-	0.00%
<b>Total Operating Expenses</b>	<b>15,786,449</b>	<b>13,836,773</b>	<b>241,228</b>	<b>(1,297,764)</b>	<b>28,566,686</b>	<b>28,652,070</b>	<b>(85,384)</b>	<b>-0.30%</b>
<b>OPERATING INCOME/(LOSS)</b>	<b>38,525,016</b>	<b>22,508,422</b>	<b>(241,228)</b>	<b>-</b>	<b>60,792,210</b>	<b>62,824,693</b>	<b>(2,032,483)</b>	<b>-3.24%</b>
<b>NON-OPERATING REVENUE:</b>								
Investment Income	41,800	116,469	-	-	158,269	191,718	(33,449)	-17.45%
Rental Income	-	243,625	-	-	243,625	299,333	(55,708)	-18.61%
<b>Total Non-Operating Revenue</b>	<b>41,800</b>	<b>360,094</b>	<b>-</b>	<b>-</b>	<b>401,894</b>	<b>491,051</b>	<b>(89,157)</b>	<b>-18.16%</b>
<b>EXCESS/ (DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>38,566,816</b>	<b>22,868,516</b>	<b>(241,228)</b>	<b>-</b>	<b>61,194,104</b>	<b>63,315,745</b>	<b>(2,121,641)</b>	<b>-3.35%</b>
<b>CHANGES IN NET ASSETS:</b>								
Net Assets at beginning of year	9,017,768	70,975,132	18,943,145	-	98,936,045	105,233,898	(6,297,853)	-5.98%
Transfers of Fixed Assets to Fixed Asset Fund	-	(61,280)	61,280	-	-	-	-	0.00%
<b>NET ASSETS AS OF MARCH 31, 2010</b>	<b>47,584,584</b>	<b>93,782,368</b>	<b>18,763,197</b>	<b>-</b>	<b>160,130,149</b>	<b>168,549,643</b>	<b>(8,419,494)</b>	<b>-5.00%</b>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - General Fund**  
**For the Three Months Ending March 31, 2010**

Attachment 5

	<u>Year to Date March-10</u>	<u>Year to Date March-09</u>	<u>Change</u>
<b>OPERATING REVENUES</b>			
Membership Fee, Voluntary Contributions and Attorney Applications	53,190,386	54,959,751	(1,769,365)
Law Corporation Registration Fees	410,166	-	410,166
Continuing Legal Education Fees	133,916	283,780	(149,864)
CalBar Journal Revenue	98,095	217,529	(119,434)
MJP Fees	319,651	321,116	(1,465)
Grant Revenue	-	9,500	(9,500)
Other Revenue	124,167	161,521	(37,354)
Interfund Transaction-Revenue	35,084	30,690	4,394
<b>Total Operating Revenue</b>	<u>54,311,465</u>	<u>55,983,887</u>	<u>(1,672,422)</u>
<b>OPERATING EXPENSES:</b>			
Discipline & Adjudication	11,996,744	11,972,011	24,733
Administration of Justice	161,956	224,209	(62,253)
Governance	454,495	1,044,538	(590,043)
Administration of the Profession	852,636	833,667	18,969
Program Development	357,299	347,888	9,411
Communications	422,948	680,825	(257,877)
Non Departmental	274,712	(59,827)	334,539
Interfund Transfer out to Bldg. Fund	1,230,000	-	1,230,000
Interfund Transaction-Expense	35,659	23,185	12,474
<b>Total Operating Expenses</b>	<u>15,786,449</u>	<u>15,066,496</u>	<u>719,953</u>
<b>OPERATING INCOME/(LOSS)</b>	38,525,016	40,917,391	(2,392,375)
<b>NON-OPERATING REVENUE</b>			
Investment Income	41,800	75,641	(33,841)
<b>Total Non-Operating Revenue</b>	<u>41,800</u>	<u>75,641</u>	<u>(33,841)</u>
<b>EXCESS/(DEFICIT) OF REVENUES OVER EXPENSES</b>	<u>38,566,816</u>	<u>40,993,032</u>	<u>(2,426,216)</u>
<b>NET ASSETS</b>			
Net Assets at beginning of year	9,017,768	9,009,533	8,235
<b>NET ASSETS AS OF MARCH 31, 2010</b>	<u><u>47,584,584</u></u>	<u><u>50,002,565</u></u>	<u><u>(2,417,981)</u></u>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - Restricted Funds**  
**For the Three Months Ending March 31, 2010**

**Attachment 6**  
**Page 1 of 2**

	Admissions	Annual Meeting	Benefit Reserve	Building	Building Special Assessment	Certification Activities	Client Security	Discipline	Education Foundation	Elimination of Bias	Equal Access	Grants	Info Tech Special Assess	Total A-I
<b>REVENUE</b>														
Membership Fees & Voluntary Dues	-	-	-	1,432	1,853,873	-	6,406,071	-	-	718,905	-	-	1,517,661	10,497,942
Investment Income	9,201	713	6,926	3,051	3,615	5,496	20,093	1,938	62	2,041	6,349	-	3,445	62,930
Convention Income	-	63,625	-	-	-	-	-	-	39,400	-	-	-	-	103,025
Law Corporation Registration Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Continuing Legal Education Fees	79,045	-	-	-	-	1,875	-	-	-	-	-	-	-	80,920
Law Practices (Sections) Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	241,195	-	-	-	-	-	-	-	-	-	241,195
Grant Revenue	-	-	-	-	-	-	-	-	-	-	2,424,600	6,000	-	2,430,600
Trust Account Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EAF AB145 Filing Fee Revenue	-	-	-	-	-	-	-	-	-	-	1,215,169	-	-	1,215,169
Application Fees	9,817,186	-	-	-	-	-	-	-	-	-	-	-	-	9,817,186
Legal Specialization Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Seminar/Workshop Revenue	-	-	-	-	-	-	-	-	234,763	-	-	-	-	234,763
Advertising Revenue	-	-	-	-	-	-	-	-	6,000	-	-	-	-	6,000
Commission Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	196,849	4,060	-	15,000	-	1,280	3,100	-	29,231	-	-	-	-	249,520
Interfund Transfers	-	-	-	1,230,000	-	-	-	-	-	-	-	-	-	1,230,000
Interfund Transaction-Revenue	-	15,000	-	-	1,100	-	4,070	-	10,175	-	-	-	990	31,335
<b>TOTAL REVENUE</b>	<b>10,102,281</b>	<b>83,398</b>	<b>6,926</b>	<b>1,490,678</b>	<b>1,858,588</b>	<b>8,651</b>	<b>6,433,334</b>	<b>1,938</b>	<b>319,631</b>	<b>720,946</b>	<b>3,646,118</b>	<b>6,000</b>	<b>1,522,096</b>	<b>26,200,585</b>
<b>EXPENSES</b>														
Grants	-	-	-	-	-	-	-	-	-	-	4,757,783	-	-	4,757,783
Administration of the Profession	-	-	-	-	-	19,043	-	-	-	-	-	-	-	19,043
Examination Costs and Administration	3,891,279	-	-	-	-	-	-	-	-	-	-	-	-	3,891,279
Claims (net of reimbursement)	-	-	-	-	-	-	2,142,111	-	-	-	-	-	-	2,142,111
Law Practices (Sections)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General and Administrative	-	117,086	-	215,981	10,431	-	404,426	-	483,277	150,911	66,675	-	8,520	1,457,307
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transaction-Expense	1,200	-	-	-	-	-	1,200	-	-	115	-	-	-	2,515
<b>TOTAL EXPENSES</b>	<b>3,892,479</b>	<b>117,086</b>	<b>-</b>	<b>215,981</b>	<b>10,431</b>	<b>19,043</b>	<b>2,547,737</b>	<b>-</b>	<b>483,277</b>	<b>151,026</b>	<b>4,824,458</b>	<b>-</b>	<b>8,520</b>	<b>12,270,038</b>
<b>EXCESS/(DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>6,209,802</b>	<b>(33,688)</b>	<b>6,926</b>	<b>1,274,697</b>	<b>1,848,157</b>	<b>(10,392)</b>	<b>3,885,597</b>	<b>1,938</b>	<b>(163,646)</b>	<b>569,920</b>	<b>(1,178,340)</b>	<b>6,000</b>	<b>1,513,576</b>	<b>13,930,547</b>
<b>CHANGES IN NET ASSETS</b>														
Net Assets at beginning of year	1,730,015	374,204	8,856,584	16,028,972	1,999,763	3,203,390	2,678,965	1,145,903	-	1,142,903	4,246,089	156,605	1,928,828	43,492,221
Transfers of Fixed Assets to Fixed Assets Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET ASSETS AS OF MARCH 31, 2010</b>	<b>7,939,817</b>	<b>340,516</b>	<b>8,863,510</b>	<b>17,303,669</b>	<b>3,847,920</b>	<b>3,192,998</b>	<b>6,564,562</b>	<b>1,147,841</b>	<b>(163,646)</b>	<b>1,712,823</b>	<b>3,067,749</b>	<b>162,605</b>	<b>3,442,404</b>	<b>57,422,768</b>

**The State Bar of California**  
**Statement of Revenue, Expenses and Changes in Net Assets - Restricted Funds**  
**For the Three Months Ending March 31, 2010**

**Attachment 6**  
**Page 2 of 2**

	Justice Gap	Lawyer Assistance	Legal Education & Development	Legal Services Trust	Legal Specialization	Legislative Activities	Public Protection	Sections	Support & Administration	Technology Improvement	Total J-T	Total A-I	Total Restricted Funds
<b>REVENUE</b>													
Membership Fees & Voluntary Dues	664,824	1,716,167	-	-	-	701,850	-	-	3,066	-	3,085,907	10,497,942	13,583,849
Investment Income	195	2,637	2,272	19,052	3,145	2,074	10,848	11,804	1,161	351	53,539	62,930	116,469
Convention Income	-	-	-	-	-	-	-	-	-	-	-	103,025	103,025
Law Corporation Registration Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Continuing Legal Education Revenue	-	-	-	-	9,300	-	-	-	-	-	9,300	80,920	90,220
Law Practices (Sections) Revenue	-	-	-	-	-	-	-	4,438,576	-	-	4,438,576	-	4,438,576
Rental Income	-	-	-	-	-	2,430	-	-	-	-	2,430	241,195	243,625
Grant Revenue	-	-	-	-	-	-	-	5,000	-	-	5,000	2,430,600	2,435,600
LSTF Trust Account Revenue	-	-	-	1,636,797	-	-	-	-	-	-	1,636,797	-	1,636,797
EAF AB145 Filing Fee Revenue	-	-	-	-	-	-	-	-	-	-	-	1,215,169	1,215,169
Application Fees	-	-	-	-	-	-	-	-	-	-	-	9,817,186	9,817,186
Legal Specialization Fees	-	-	-	-	785,113	-	-	-	-	-	785,113	-	785,113
Seminar/Workshop Revenue	-	90	-	-	-	-	-	24,146	-	-	24,236	234,763	258,999
Advertising Revenue	750	-	-	-	-	-	-	2,000	-	-	2,750	6,000	8,750
Commission Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	36,762	-	80	5,733	-	417,136	-	-	459,711	249,520	709,231
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	1,230,000	1,230,000
Interfund Transaction-Revenue	-	1,045	-	-	300	-	-	-	-	-	1,345	31,335	32,680
<b>TOTAL REVENUE</b>	<b>665,769</b>	<b>1,719,939</b>	<b>39,034</b>	<b>1,655,849</b>	<b>797,938</b>	<b>712,087</b>	<b>10,848</b>	<b>4,898,662</b>	<b>4,227</b>	<b>351</b>	<b>10,504,704</b>	<b>26,200,585</b>	<b>36,705,289</b>
<b>EXPENSES</b>													
Grants	-	-	-	(6,660)	-	-	-	-	-	-	(6,660)	4,757,783	4,751,123
Administration of the Profession	-	-	-	-	-	-	-	-	-	-	-	19,043	19,043
Examination costs and Administration	-	-	-	-	-	-	-	-	-	-	-	3,891,279	3,891,279
Claims (net of reimbursement)	-	-	-	-	-	-	-	-	-	-	-	2,142,111	2,142,111
Law Practices (Sections)	-	-	-	-	-	-	-	930,860	-	-	930,860	-	930,860
General and Administrative	125	535,254	112,150	310,793	325,582	163,060	-	-	(845,275)	11,256	612,945	1,457,307	2,070,252
Interfund Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transaction-Expense	-	-	22,000	115	3,000	700	-	175	3,600	-	29,590	2,515	32,105
<b>TOTAL EXPENSES</b>	<b>125</b>	<b>535,254</b>	<b>134,150</b>	<b>304,248</b>	<b>328,582</b>	<b>163,760</b>	<b>-</b>	<b>931,035</b>	<b>(841,675)</b>	<b>11,256</b>	<b>1,566,735</b>	<b>12,270,038</b>	<b>13,836,773</b>
<b>EXCESS/(DEFICIT) OF REVENUES OVER EXPENSES</b>	<b>665,644</b>	<b>1,184,685</b>	<b>(95,116)</b>	<b>1,351,601</b>	<b>469,356</b>	<b>548,327</b>	<b>10,848</b>	<b>3,967,627</b>	<b>845,902</b>	<b>(10,905)</b>	<b>8,937,969</b>	<b>13,930,547</b>	<b>22,868,516</b>
<b>CHANGES IN NET ASSETS</b>													
Net Assets at beginning of year	57,834	1,463,944	1,337,819	8,343,862	1,838,804	1,161,859	6,414,780	6,631,945	22,493	209,571	27,482,911	43,492,221	70,975,132
Transfers of Fixed Assets to Fixed Assets Fund	-	-	-	-	-	-	-	-	(13,474)	(47,806)	(61,280)	-	(61,280)
<b>NET ASSETS AS OF MARCH 31, 2010</b>	<b>723,478</b>	<b>2,648,629</b>	<b>1,242,703</b>	<b>9,695,463</b>	<b>2,308,160</b>	<b>1,710,186</b>	<b>6,425,628</b>	<b>10,599,572</b>	<b>854,921</b>	<b>150,860</b>	<b>36,359,600</b>	<b>57,422,768</b>	<b>93,782,368</b>

**The State Bar of California**  
**Budget to Actual Comparison-General Fund**  
**For the Three Months Ending March 31, 2010**

**Attachment 7**

	<b>Current Quarter Actual</b>	<b>Current Quarter Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Mar-10 Year to Date Actual</b>	<b>Mar-10 Year to Date Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Mar-09 Prior Year to Date Actual</b>	<b>Inc./(Dec.) From Prior Year</b>	<b>2010 Annual Budget</b>
<b>REVENUE</b>									
Membership Fees	53,190,386	57,893,650	(4,703,264)	53,190,386	57,893,650	(4,703,264)	55,280,865	(2,090,479)	59,390,157
Investment Income	41,800	205,308	(163,508)	41,800	205,308	(163,508)	75,641	(33,841)	821,237
Convention Income	-	117	(117)	-	117	(117)	-	-	468
Law Corp Registration Fees	410,166	182,181	227,985	410,166	182,181	227,985	-	410,166	728,747
CalBar Journal Revenue	98,095	103,878	(5,783)	98,095	103,878	(5,783)	217,529	(119,434)	-
Continuing Legal Education	133,916	342,687	(208,771)	133,916	342,687	(208,771)	283,780	(149,864)	1,370,769
Seminar/Workshop Revenue	-	16,008	(16,008)	-	16,008	(16,008)	-	-	64,055
MJP Fees	319,651	68,763	250,888	319,651	68,763	250,888	-	319,651	2,000
Grant Revenue	-	675	(675)	-	675	(675)	-	-	2,704
Other Revenue	124,167	153,687	(29,520)	124,167	153,687	(29,520)	171,022	(46,855)	614,830
Transfer In From Other Funds	-	124,998	(124,998)	-	124,998	(124,998)	-	-	500,000
Interfund Transaction-Revenue	35,084	4,878	30,206	35,084	4,878	30,206	30,690	4,394	19,525
<b>TOTAL REVENUE</b>	<b>54,353,265</b>	<b>59,096,830</b>	<b>(4,743,565)</b>	<b>54,353,265</b>	<b>59,096,830</b>	<b>(4,743,565)</b>	<b>56,059,527</b>	<b>(1,706,262)</b>	<b>63,930,022</b>
<b>EXPENSES</b>									
Discipline	11,996,744	12,848,295	851,551	11,996,744	12,848,295	851,551	11,972,011	24,733	54,550,772
Administration of Justice	161,956	209,970	48,014	161,956	209,970	48,014	224,209	(62,253)	872,635
Governance	454,495	492,912	38,417	454,495	492,912	38,417	1,044,538	(590,043)	2,071,391
Administration of the Profession	852,636	792,273	(60,363)	852,636	792,273	(60,363)	833,667	18,969	3,345,016
Program Development	357,299	426,720	69,421	357,299	426,720	69,421	347,888	9,411	1,801,282
Communications	422,948	563,637	140,689	422,948	563,637	140,689	680,825	(257,877)	2,334,390
Non Departmental	274,712	299,337	24,625	274,712	299,337	24,625	(59,827)	334,539	1,194,152
Interfund Transfer out to Bldg. Fund	1,230,000	1,230,000	-	1,230,000	1,230,000	-	-	1,230,000	1,230,000
Interfund Transaction-Expense	35,659	-	(35,659)	35,659	-	(35,659)	23,185	12,474	-
<b>TOTAL EXPENSES</b>	<b>15,786,449</b>	<b>16,863,144</b>	<b>1,076,695</b>	<b>15,786,449</b>	<b>16,863,144</b>	<b>1,076,695</b>	<b>15,066,496</b>	<b>719,953</b>	<b>67,399,638</b>
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>38,566,816</b>	<b>42,233,686</b>	<b>(3,666,870)</b>	<b>38,566,816</b>	<b>42,233,686</b>	<b>(3,666,870)</b>	<b>40,993,031</b>	<b>(2,426,215)</b>	<b>(3,469,616)</b>

**The State Bar of California**  
**Budget to Actual Comparison - General Fund**  
**Expenses by Function**  
**For the Three Months Ending March 31, 2010**

	<b>Current Quarter Actual</b>	<b>Current Quarter Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Mar-10 Year to Date Actual</b>	<b>Mar-10 Year to Date Budget</b>	<b>Variance Favorable (Unfavorable)</b>	<b>Mar-09 Prior Year to Date Actual</b>	<b>Inc./ (Dec.) From Prior Year</b>	<b>2010 Annual Budget</b>
<b>EXPENSES BY FUNCTION</b>									
<b>Enforcement</b>									
Trial Counsel - Administration	(41,986)	367,375	409,361	(41,986)	367,375	409,361	556,767	(598,753)	1,581,468
Trial Unit - San Francisco	896,858	975,745	78,887	896,858	975,745	78,887	1,755,451	(858,593)	3,609,976
Trial Unit - Los Angeles	1,488,967	1,506,400	17,433	1,488,967	1,506,400	17,433	3,683,781	(2,194,814)	6,263,969
Intake- LA	1,209,112	1,178,412	(30,700)	1,209,112	1,178,412	(30,700)	1,106,478	102,634	5,274,249
Central Administration Unit	1,409,825	1,384,985	(24,840)	1,409,825	1,384,985	(24,840)	1,457,126	(47,301)	6,683,343
Quality Assurance	-	-	-	-	-	-	-	-	-
Abandoned Cases/UPL	537,504	551,870	14,366	537,504	551,870	14,366	306,981	230,523	2,087,333
Admin Support-SF	340,002	363,956	23,954	340,002	363,956	23,954	-	340,002	1,617,755
Audit & Review	276,123	280,020	3,897	276,123	280,020	3,897	-	276,123	1,189,486
Investigation-LA	1,978,987	2,057,008	78,021	1,978,987	2,057,008	78,021	-	1,978,987	8,663,430
Investigation-SF	603,045	674,417	71,372	603,045	674,417	71,372	-	603,045	2,755,892
Probation Unit	237,843	247,998	10,155	237,843	247,998	10,155	208,108	29,735	1,056,697
<b>Total Enforcement</b>	<b>8,936,280</b>	<b>9,588,186</b>	<b>651,906</b>	<b>8,936,280</b>	<b>9,588,186</b>	<b>651,906</b>	<b>9,074,692</b>	<b>(138,412)</b>	<b>40,783,598</b>
<b>State Bar Court</b>									
Presiding & Review Judges	179,156	180,021	865	179,156	180,021	865	168,255	10,901	764,154
Hearing Judges	382,561	378,213	(4,348)	382,561	378,213	(4,348)	344,918	37,643	1,595,439
Judicial Recruitment	3,399	7,737	4,338	3,399	7,737	4,338	1	3,398	31,000
SBC Executive Committee	-	-	-	-	-	-	4	(4)	-
SBC - Sr. Executive	169,388	191,046	21,658	169,388	191,046	21,658	319,072	(149,684)	801,884
SBC - Sr. Executive Projects	-	9,423	9,423	-	9,423	9,423	344	(344)	37,701
Hearing/Administration - San Francisco	329,752	341,109	11,357	329,752	341,109	11,357	319,972	9,780	1,442,626
Hearing Counsel - LA/SF	408,099	412,656	4,557	408,099	412,656	4,557	364,148	43,951	1,745,890
Review Counsel/Clerk	338,973	366,858	27,885	338,973	366,858	27,885	301,735	37,238	1,554,104
SBC Reporter	51	15,036	14,985	51	15,036	14,985	2,447	(2,396)	60,175
Hearing/Effectuation/Administration	509,010	532,890	23,880	509,010	532,890	23,880	451,301	57,709	2,250,475
<b>Total State Bar Court</b>	<b>2,320,389</b>	<b>2,434,989</b>	<b>114,600</b>	<b>2,320,389</b>	<b>2,434,989</b>	<b>114,600</b>	<b>2,272,197</b>	<b>48,192</b>	<b>10,283,448</b>
<b>Mandatory Fee Arbitration</b>									
Mandatory Fee Arbitration	177,178	195,801	18,623	177,178	195,801	18,623	154,057	23,121	832,951
Mandatory Fee Arbitration Committee	1,312	7,119	5,807	1,312	7,119	5,807	2,481	(1,169)	28,495
Agreement with Local Bar Associations	-	17,499	17,499	-	17,499	17,499	12,240	(12,240)	70,000
<b>Total Mandatory Fee Arbitration</b>	<b>178,490</b>	<b>220,419</b>	<b>41,929</b>	<b>178,490</b>	<b>220,419</b>	<b>41,929</b>	<b>168,778</b>	<b>9,712</b>	<b>931,446</b>
<b>Professional Competence</b>									
Discipline Cost Collections	5,275	37,494	32,219	5,275	37,494	32,219	6,385	(1,110)	150,030
Lawyers' Personal Assistance	-	-	-	-	-	-	-	-	-
Publications	2,222	4,803	2,581	2,222	4,803	2,581	1,337	885	19,256
Professional Responsibility and Conduct	490,358	494,451	4,093	490,358	494,451	4,093	417,760	72,598	2,111,033
COPRAC - Publications	5,563	12,237	6,674	5,563	12,237	6,674	7,513	(1,950)	49,008
Compendium on Professional Responsibility	4,460	6,993	2,533	4,460	6,993	2,533	394	4,066	28,013
Rules Revision Committee	53,707	48,723	(4,984)	53,707	48,723	(4,984)	22,955	30,752	194,940
<b>Total Professional Competence</b>	<b>561,585</b>	<b>604,701</b>	<b>43,116</b>	<b>561,585</b>	<b>604,701</b>	<b>43,116</b>	<b>456,344</b>	<b>105,241</b>	<b>2,552,280</b>
<b>TOTAL DISCIPLINE</b>	<b>11,996,744</b>	<b>12,848,295</b>	<b>851,551</b>	<b>11,996,744</b>	<b>12,848,295</b>	<b>851,551</b>	<b>11,972,011</b>	<b>24,733</b>	<b>54,550,772</b>

**The State Bar of California**  
**Budget to Actual Comparison - General Fund**  
**Expenses by Function**  
**For the Three Months Ending March 31, 2010**

	Current Quarter Actual	Current Quarter Budget	Variance Favorable (Unfavorable)	Mar-10 Year to Date Actual	Mar-10 Year to Date Budget	Variance Favorable (Unfavorable)	Mar-09 Prior Year to Date Actual	Inc./(Dec.) From Prior Year	2010 Annual Budget
<b>EXPENSES BY FUNCTION</b>									
<b>Administration of Justice</b>									
Judicial Evaluations	161,956	209,142	47,186	161,956	209,142	47,186	224,209	(62,253)	869,318
Attorney Civility Task Force	-	828	828	-	828	828	-	-	3,317
Sustainability Task Force	-	-	-	-	-	-	-	-	-
<b>Total Administration of Justice</b>	<b>161,956</b>	<b>209,970</b>	<b>48,014</b>	<b>161,956</b>	<b>209,970</b>	<b>48,014</b>	<b>224,209</b>	<b>(62,253)</b>	<b>872,635</b>
<b>Governance</b>									
Executive Director	138,995	139,590	595	138,995	139,590	595	96,167	42,828	591,017
Deputy Executive Director	173,658	172,248	(1,410)	173,658	172,248	(1,410)	130,760	42,898	730,376
Board of Governors	89,756	116,424	26,668	89,756	116,424	26,668	790,929	(701,173)	478,960
Elections	8,679	20,649	11,970	8,679	20,649	11,970	12,368	(3,689)	84,632
Appointments Administration	43,407	44,001	594	43,407	44,001	594	14,314	29,093	186,406
<b>Total Governance</b>	<b>454,495</b>	<b>492,912</b>	<b>38,417</b>	<b>454,495</b>	<b>492,912</b>	<b>38,417</b>	<b>1,044,538</b>	<b>(590,043)</b>	<b>2,071,391</b>
<b>Administration of the Profession</b>									
Member Records & Certification	179	-	(179)	179	-	(179)	834	(655)	-
Member Services-Senior Executive	116,548	131,781	15,233	116,548	131,781	15,233	92,115	24,433	558,815
Member Services Center	723,777	647,898	(75,879)	723,777	647,898	(75,879)	711,739	12,038	2,732,775
Child and Family Support	10,607	12,594	1,987	10,607	12,594	1,987	2,405	8,202	53,426
Multijurisdictional Practice	1,525	-	(1,525)	1,525	-	(1,525)	26,574	(25,049)	-
<b>Total Administration of the Profession</b>	<b>852,636</b>	<b>792,273</b>	<b>(60,363)</b>	<b>852,636</b>	<b>792,273</b>	<b>(60,363)</b>	<b>833,667</b>	<b>18,969</b>	<b>3,345,016</b>
<b>Program Development</b>									
Program Development	225,821	250,515	24,694	225,821	250,515	24,694	173,124	52,697	1,060,029
California Young Lawyers Association	39,627	53,010	13,383	39,627	53,010	13,383	36,002	3,625	223,599
Program Development Project	-	21,978	21,978	-	21,978	21,978	55	(55)	87,996
Access to Justice	90,881	95,358	4,477	90,881	95,358	4,477	134,953	(44,072)	406,179
Committee on Delivery of Legal Services	970	5,859	4,889	970	5,859	4,889	3,754	(2,784)	23,479
<b>Total Program Development</b>	<b>357,299</b>	<b>426,720</b>	<b>69,421</b>	<b>357,299</b>	<b>426,720</b>	<b>69,421</b>	<b>347,888</b>	<b>9,411</b>	<b>1,801,282</b>
<b>COMMUNICATIONS</b>									
Media & Information Services	155,172	284,115	128,943	155,172	284,115	128,943	207,524	(52,352)	1,192,899
Calif. Bar Journal	267,776	279,522	11,746	267,776	279,522	11,746	473,301	(205,525)	1,141,491
<b>Total Communications</b>	<b>422,948</b>	<b>563,637</b>	<b>140,689</b>	<b>422,948</b>	<b>563,637</b>	<b>140,689</b>	<b>680,825</b>	<b>(257,877)</b>	<b>2,334,390</b>
<b>NON DEPARTMENTAL</b>									
	274,712	299,337	24,625	274,712	299,337	24,625	(59,827)	334,539	1,194,152
<b>INTERFUND TRANSFER-OUT TO BUILDING FUND</b>	-	1,230,000	1,230,000	1,230,000	1,230,000	-	-	1,230,000	1,230,000
<b>INTERFUND TRANSACTION - EXPENSE</b>	35,659	-	(35,659)	35,659	-	(35,659)	23,185	12,474	-
<b>SUBTOTAL THIS PAGE</b>	<b>2,559,705</b>	<b>4,014,849</b>	<b>1,455,144</b>	<b>3,789,705</b>	<b>4,014,849</b>	<b>225,144</b>	<b>3,094,485</b>	<b>695,220</b>	<b>12,848,866</b>
<b>TOTAL DISCIPLINE FROM PAGE 1</b>	<b>11,996,744</b>	<b>12,848,295</b>	<b>851,551</b>	<b>11,996,744</b>	<b>12,848,295</b>	<b>851,551</b>	<b>11,972,011</b>	<b>24,733</b>	<b>54,550,772</b>
<b>TOTAL GENERAL FUND EXPENSE BY FUNCTION</b>	<b>14,556,449</b>	<b>16,863,144</b>	<b>2,306,695</b>	<b>15,786,449</b>	<b>16,863,144</b>	<b>1,076,695</b>	<b>15,066,496</b>	<b>719,953</b>	<b>67,399,638</b>